

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS**

**CITY OF MINNEAPOLIS, MINNESOTA
Statement F-3**

For the fiscal year ended December 31, 1999

(In Thousands)

	Engineering Materials and Testing	Inter- governmental Services	Lands and Buildings	Permanent Improvement Equipment	Public Works Stores	Self-Insurance	Total
Cash flows from operating activities:							
Operating income (loss)	\$ (310)	(10,574)	(558)	(3,954)	(28)	(7,680)	(23,104)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:							
Depreciation	95	432	31	4,120	30	12	4,720
(Increase) decrease in accounts receivable	102	(4)	(288)	88	3	(18)	(117)
(Increase) decrease in due from other funds	(1,050)	-	-	-	-	-	(1,050)
(Increase) decrease in inventories	(10)	-	-	148	(259)	-	(121)
(Increase) decrease in prepaid items	-	57	-	-	-	26	83
Increase (decrease) in salaries payable	(4)	29	32	(13)	2	34	80
Increase (decrease) in accounts payable	(11)	187	64	(319)	(265)	247	(97)
Increase (decrease) in due to other funds	-	(1)	-	-	-	-	(1)
Increase (decrease) in deferred revenue	(123)	-	-	-	-	-	(123)
Increase (decrease) in compensated absences payable	(6)	15	16	43	-	321	389
Increase (decrease) in unpaid claims payable	-	-	-	-	-	1,796	1,796
Damages/losses recovered	-	-	-	88	-	-	88
Other non-operating revenues	40	12	-	49	-	1,829	1,930
Total adjustments	(967)	727	(145)	4,204	(489)	4,247	7,577
Net cash provided (used) by operating activities	(1,277)	(9,847)	(703)	250	(517)	(3,433)	(15,527)
Cash flows from non-capital financing activities:							
Interfund loans received	-	9,000	1,950	15,800	1,950	3,975	32,675
Operating transfers from other funds	-	10,922	-	220	-	230	11,372
Operating transfers from component units	-	13	-	-	-	-	13
Principal paid on bonds	-	-	-	-	-	(640)	(640)
Interest paid on bonds	-	-	-	-	-	(110)	(110)

(continued)

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS**

**CITY OF MINNEAPOLIS, MINNESOTA
Statement F-3
(Continued)
(In Thousands)**

For the fiscal year ended December 31, 1999

	Engineering Materials and Testing	Inter- governmental Services	Lands and Buildings	Permanent Improvement Equipment	Public Works Stores	Self-Insurance	Total
Operating transfers to other funds	(6)	(5,603)	(22)	(149)	(10)	-	(5,790)
Interfund loans paid	-	(3,425)	(1,135)	(11,160)	(1,305)	-	(17,025)
Interest paid on interfund loans	-	(412)	(42)	(786)	(100)	(24)	(1,364)
Net cash provided (used) by non-capital financing activities	(6)	10,495	751	3,925	535	3,431	19,131
Cash flows from capital and related financing activities:							
Proceeds from bonds	-	-	-	8,600	-	-	8,600
Interest paid on bonds	-	-	-	(481)	-	-	(481)
Proceeds from sale of fixed assets	-	-	-	565	-	-	565
Acquisition and construction of fixed assets	(15)	(620)	(34)	(14,349)	(1)	(34)	(15,053)
Net cash provided (used) by capital and related financing activities	(15)	(620)	(34)	(5,665)	(1)	(34)	(6,369)
Cash flows from investing activities:							
Interest	-	-	-	78	-	-	78
Net cash provided (used) by investing activities	-	-	-	78	-	-	78
Net increase (decrease) in cash and cash equivalents	(1,298)	28	14	(1,412)	17	(36)	(2,687)
Cash and cash equivalents, beginning of year	1,339	3	-	1,504	1	48	2,895
Cash and cash equivalents, end of year	\$ 41	31	14	92	18	12	208
Non-cash capital and financing activities:							
(Loss) on disposal of fixed assets	\$ -	-	(16)	-	-	(1)	(17)
Fixed assets constructed in capital projects funds	\$ -	-	-	4,617	-	-	4,617